

**MOORE COUNTY TAX DEPARTMENT  
FREQUENTLY ASKED QUESTIONS BY DIVISION**

**FREQUENTLY ASKED LISTING QUESTIONS**

Q. How can I update my address information?

A. Contact the Customer Service office at 910-947-2255 or mail a signed written request to the Moore County Tax Department.

Q. When should personal property be listed?

A. Personal property should be listed during the month of January each year.

Q. What personal property should be listed each January?

A. Personal property items to be listed are; aircraft, boats, boat motors, mobile homes, (untagged) motor vehicles.

Q. Who must file a business listing form?

A. Any individual or business owning or possessing personal property that is used as a part of a business, corporation, or other income producing entity in Moore County is required to file a Business Personal Property Listing with the Tax Office.

Q. When should business personal property be listed?

A. Business personal property should be listed during the month of January each year. An extension of time may be granted based upon a written request received prior to the end of January.

Q. What is business personal property?

A. Business personal property is tangible assets that are used in connection with a business or any other income producing entity. These assets include manufacturing machinery, computers, cell phones, furniture, supplies leasehold improvements, construction in progress, unlicensed and multi-year tag vehicles.

Q. How do I obtain a listing form?

A. New business owners should contact the Tax Department to have a form mailed or access the Personal Property link on the web site for a printable version.

Q. How is ownership of real property maintained?

A. Ownership is maintained by deeds recorded in the Moore County Register of Deeds, or documents filed in the Moore County Clerk of Court. Deeds and estate files are process by the Tax Department to update changes in ownership.

Q. Where can I obtain information of properties that have sold?

A. Contact the Moore County Tax Department Customer Service Office. Also, the Moore County Register of Deeds office maintains all recorded property transactions and provides online look-up.

Q. A plat was recorded in Register of Deeds to combine my two lots and the Tax Department is still billing me for two separate lots. Why were the lots not combined?

A. A deed has not been recorded at Register of Deeds referencing the Plat Cabinet and Slide of the recorded survey combining or recombining the property.

Q. What is the difference between taxable and calculated acreage?

A. Calculated acreage is the exact acreage that is computed within the parcel lines (meets and bounds). Taxable acreage should reflect either deeded or calculated acreage. If the deeded acreage of a parcel falls outside of a specified tolerance of calculated acreage or is in the farm deferred (Use Value) program, the parcel will be assessed based on calculated acreage.

Q. Where can I obtain a map of my property?

A. By using the GIS online site of the Moore County web page or by visiting the Moore County Tax Department.

Q. What year were the GIS aerial photographs taken?

A. 2007

Q. What programs are available to help with my tax liability?

A. There are several programs available to property owners that help reduce the overall tax bill. An application is required and certain requirements have to be met in order for the property to qualify. The following programs are available; Elderly or Disabled Exclusion, Disabled Veterans Exclusion, Homestead Circuit Breaker and Present Use Value Assessment. To learn more click [HERE](#), or to get an application, click [HERE](#).

Q. Where may I obtain an application for the exclusion and deferment tax programs?

A. The applications are available at the Moore County Tax Department or get a printable application by clicking [HERE](#).

## **FREQUENTLY ASKED APPRAISAL QUESTIONS**

Q. Does the tax department adjust property values based on the current market conditions?

A. No. Tax value is based on current market values as of January 1<sup>st</sup> of the revaluation year. Property values are not adjusted up or down based on market conditions that occur between revaluation years.

Q. Who maintains the real property records?

A. The Land Records Section of the Listing Division maintains ownership records and the Residential/Commercial Appraisal Section of the Appraisal Division maintains value data. Listing and appraisals are maintained in accordance with North Carolina General Statutes. The taxpayer is responsible for notifying the Tax Department when improvements are made to real property; however, the Tax Department does obtain permit information from the various permitting entities within the County.

Q. Are tax value and current market value the same?

A. In a revaluation year tax value is reflective of current market value. Tax value is based on market data and market sales that occur up to the date of the revaluation. As time progresses and changes in the market occur, tax value becomes less and less of an indicator of current market value.

Q. What prompts a visit from a Tax Department appraiser?

A. Obtaining a construction permit or recording mapping changes will result in a visit from an appraiser in most cases. At the time of the visit, the appraiser will review the entire property data to ensure accuracy. A taxpayer may also request a visit at anytime and recorded transactions whereby the sale amount falls outside a specified tolerance of the tax assessment may also result in an appraisal visit.

Q. What is the LRK (Land Record Key)?

A. The LRK (Land Record Key) is a unique numeric parcel identifier assigned to each real property record.

Q. How often are properties revalued in Moore County?

A. The most recent revaluation was effective January 1, 2007 and the next revaluation is scheduled for the year 2011 and every four (4) years thereafter.

Q. What is considered an improvement to my property?

A. Dwellings, commercial buildings or any change to existing buildings that adds to the heated square footage; also, attachments such as decks, porches, patios, etc. are considered improvements as are storage buildings, pools, barns, etc.

Q. What type of appraisal process is used by the Tax Department?

A. "Mass Appraisal" method is used, which is the process of valuing a group of properties as of a given date, using standard methods, employing common data, and allowing for statistical testing. In determining value, all three approaches to value, cost, market, and income are considered.

Q. How can I review my property information?

A. The parcel mapping may be viewed using the Moore County GIS site. Also, each property's Field Review Document and Property Record Card can be viewed using the GIS site. Taxpayers may also visit or call the Moore County Tax Department's Customer Service office (910) 947-2255 to review property information.

Q. What programs are available to help me with my taxes?

A. There are several programs available to property owners that help reduce the overall tax bill. An application is required and certain requirements have to be met in order for the property to qualify. The following programs are available; Elderly or Disabled Exclusion, Disabled Veterans Exclusion, Homestead Circuit Breaker and Present Use Value Assessment. To learn more click [HERE](#), or to get an application, click [HERE](#).

## **FREQUENTLY ASKED COLLECTION QUESTIONS**

Q. When are real estate taxes due?

A. The due date is September 1. A discount is offered if paid by August 31. (Aberdeen, Carthage, Pinehurst and Southern Pines municipalities do not

allow a 2% discount). Taxpayers have until January 5<sup>th</sup> to pay without a penalty.

Q. Can I make partial payments on my taxes?

A. Yes, partial payments can be made anytime before taxes become past due. If taxes are past due, you should contact the collections office to set up payment arrangements (CONTACT US).

Q. Can I prepay my taxes before the bills are mailed?

A. Yes, prepayment amounts would be based on the previous year's tax value and tax rates and would be subject to settlement when the value, rates, and bill are finalized.

Q. Can I pay my taxes on line?

A. Yes, as part of our commitment to providing citizens with efficient, convenient service, Moore County Tax Department has partnered with Official Payments Corp. to offer payment of taxes over the internet at [www.officialpayments.com](http://www.officialpayments.com) or by telephone by calling 1-800-272-9829. For Moore County tax bills, a jurisdiction code of 4350 should be used when paying via Official Payments and Visa, MasterCard, American Express and Discover credit and debit cards are accepted through this service. Electronic checks are also accepted using the online method. Official Payments Corp., the service provider, charges a convenience fee for payment processing.

Q. I sold this property. Why am I getting this tax bill?

A. North Carolina law states that all taxable real property shall be listed and billed in the name of the owner as of January 1<sup>st</sup> each year. If this is a bill for real property that was sold on or after January 1<sup>st</sup>, you may mail the tax bill directly to the new owner. It is Moore County Tax Department policy to provide a copy of the tax bill to the new owner as soon as possible. If you purchased property after January 1 and did not receive that specific tax bill, please call our office (910-947-2255).

Q. How can I get a list of the properties being sold at the tax foreclosure sales?

A. Tax foreclosures are posted on the Moore County website [www.moorecountync.gov](http://www.moorecountync.gov) approximately four weeks prior to the sale date. They are also posted in the foyer of the Moore County Courts Facility and published in the legal section of The Pilot newspaper.

Q. How are foreclosure sales conducted?

A. The sales are conducted by the Moore County Sheriff's Department in the lobby of the Moore County Courts Facility. The properties are sold at a public auction to the highest bidder.

Q. Do I have to be present to bid on a tax foreclosure property?

A. You or a representative should be present to place a bid; however the bid is left open for 10 days for upset bids. The upset bid process is handled by the Moore County Clerk of Court's office.

Q. How often are tax foreclosure sales conducted?

A. There is no set schedule but sales are usually scheduled about every eight weeks.

Q. Can I buy tax liens and if I pay the taxes, does that mean that the property will be mine?

A. Buying tax liens is no longer legal in North Carolina and property ownership is only changed by recorded deed or will.

Q. How many years do taxes have to be past due before foreclosure is started?

A. The foreclosure process may be started in April of the year in which the tax bill becomes delinquent.

Q. I have an escrow account with my mortgage company to pay my taxes. How do I know that they received a copy of my tax bill?

A. If your mortgage company requested your tax bill information, 'Copy Sent To Mortgage Co' will be printed on the tax bill. It is the taxpayer's responsibility to ensure that their mortgage company receives and pays the taxes.

Q. How do I get a license to start a new business in Moore County?

A. Our office issues Schedule B Privilege Licenses for limited types of businesses. We also issue beer/wine license, however, the license must first be obtained from the NC ABC Board and the municipality in which you are located, if applicable. Copies of those licenses are required by our office. Applications for Schedule B and beer/wine licenses can be obtained from our collections office. Questions can be directed to 910-947-4115. Further information can be obtained on starting a new business by visiting [www.nccommerce.com/servicenter](http://www.nccommerce.com/servicenter).

## **FREQUENTLY ASKED MOTOR VEHICLE QUESTIONS**

Q. We do not own this vehicle anymore. What should I do with the bill?

A. If the tag was transferred from the sold vehicle to another vehicle, the bill is due in full. If the tag has been submitted to the Department of Motor Vehicle License Plate Agency, the Tax Department needs to be notified within 1 year and the bill may be prorated.

Q. How can I get an adjustment to my bill for submitting my vehicle tag to the License Plate Agency before it expired?

A. If the bill has been paid, please mail us a copy of the receipt along with a signed request for a refund. If the bill is still outstanding contact us for a prorated bill. The request should be done within 1 year of submitting the tag.

Q. Why is there a BLOCK on my tag, preventing renewal?

A. A BLOCK is placed on a tag when the bill becomes 4 months past due. The BLOCK can only be removed when the bill is paid in full.

Q. I am in the military, do I have to pay this bill?

A. Taxpayers who are active military and have a home of record as stated on the most current LES is a state other than North Carolina are not required to pay personal property taxes in North Carolina. To process a release for the bill, the Tax Department will need a copy of a current LES. Spouses and dependents are not exempt unless they are also nonresident active duty.

Q. I do not live in Moore County and never have. Why am I receiving a bill?

A. Motor Vehicle tax bills are created based on information provided by the Division of Motor Vehicles to the County. If you did not live in Moore County when the vehicle registration was initiated or renewed, a, "Change of county" form will need to be completed. Contact us and we will provide the necessary document.

Q. Can I appeal the value of my vehicle?

A. Vehicles are valued as of January 1 of the year in which the bill is due. Taxpayers may appeal the value within 30 days of the billing date and after the bill has been paid. Consideration for excess mileage, excess wear and

tear, accident damage, etc will be given based upon proof provided by the owner.

Q. What time period does a motor vehicle bill cover?

A. The tax year for a registered motor vehicle is the 12 months following a new registration or the expiration of an existing registration.

Q. I received a bill for my motor vehicle and I do not live in Moore County anymore. What do I need to do with the bill?

A. If you still live in North Carolina and the tag is active the bill remains due in full. Situs is determined based on the location of the vehicle on the day the registration renewed.

Q. I received a bill for my vehicle and I do not live in this state anymore. What do I need to do?

A. If the North Carolina tag is still on the vehicle the bill is due in full. If not please send us a copy of the registration from the state it is now registered and a prorated bill will be issued if applicable.

Q. I received a bill for my motor vehicle and the vehicle has been totaled, repossessed or stolen. What do I need to do with this bill?

A. In all cases the plate needs to be turned in or reported lost or stolen to the License Plate Agency. For a totaled vehicle the Tax Department also needs an accident report. For a Repossessed vehicle the Tax Department will need a repossession letter. And for a stolen vehicle the Tax Department will need a police report. Once the necessary documentation has been received, a prorated bill will be issued applicable.

## **FREQUENTLY ASKED GENERAL QUESTIONS**

Q. Where can I get a bond form?

A. Bond forms may be obtained by visiting the Moore County Tax Department Customer Service Office.